GOVERNMENT OF ANDHRA PRADESH <u>ABSTRACT</u>

PUBLIC SERVICES – Commercial Taxes Department – Sri A. Bhaktavatsala Rao, formerly Commercial Tax Officer, Karimnagar (now Retired) – Allegation of abuse of official position – Irregularities committed in passing assessment orders – Disciplinary action initiated under Rule 9 of A.P. Revised Pension Rules, 1980 – Punishment of 20% cut in pension imposed – Individual approached the Hon'ble A.P. Administrative Tribunal – Punishment set aside by the Hon'ble Tribunal – Appeal filed before the Hon'ble High Court – Hon'ble High Court Orders passed – Individual filed representation – Examined – Earlier Punishment Confirmed – Orders – Issued.

REVENUE (VIG.I) DEPARTMENT

G.O. (Ms.) No. 488

Dt.05.06.2010.

Read the following:-

- 1) G.O. Ms. No.587, Reenue (Vig.I) Deptt., dt.24.09.2002.
- 2) O.A. No.2995 of 2004 filed by Sri A. Bhaktavatsala Rao, CTO (Retd.).
- 3) Hon'ble A.P.A.T. Orders, dt.19.06.2009 in O.A. No.2995 of 2004.
- 4) Hon'ble High Court, orders dt.10.11.2009 in W.P. No.22455/09.
- 5) Sri A. Bhaktavatsala Rao, CTO (Retd.) representation, dt.01.01.2010.

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ORDER:

In the reference first read above, orders were issued imposing a punishment of 20% cut in pension against Sri A. Bhaktavatsala Rao, formerly Commercial Tax Officer, Karimnagar (now Retired), as he was shown official favour to M/s. Mazhar Traders, Karimnagar, a local paddy and rice dealer and M/s. Shiva Jyothi Trading Company, Karimnagar and he has passed the final exparte assessment order in respect of M/s Mazhar Traders, Karimnagar without mentioning the date but he passed final assessment order in the same case on 30.03.1987 without reference to the ex-parte order passed. He has no such powers to revise the assessment order and the Deputy Commissioner (CT) of the Division is the competent authority to revise the assessment. Allegedly, Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.), by abusing his official position as Commercial Tax Officer, Karimnagar favoured M/s. Shiva Jyothi Trading Company, Karimnagar.

- 2) Aggrieved by the above orders, in the reference second read above, Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) has approached the Hon'ble A.P. Administrative Tribunal with a prayer to set aside the above orders and release all his retirement benefits.
- 3) In the reference third read above, the Hon'ble A.P. Administrative Tribunal issued orders to set aside the punishment imposed on Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) issued earlier in the reference first read above and directed the respondents to pay the amount already deducted towards 20% cut in pension to the applicant.
- 4) Against the above orders of the Hon'ble A.P. Administrative Tribunal the Revenue (Vig.I) Department have filed Writ Appeal before the Hon'ble High Court in W.P. No.22455 of 2009.
- 5) The Hon'ble High Court in the reference fourth read above, issued orders, directing the Government to reconsider the matter. The Hon'ble High Court also permitted the respondent viz., Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) to submit his explanation to the Show Cause Notice, dt.04.06.1998 with in two weeks and directed the respondents to pass final order in the said disciplinary proceedings, after duly considering the cause shown by the respondent.

- In the reference 5th read above, Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) has submitted his explanation. He was also allowed an opportunity of personal hearing on 15.04.2010. During the personal hearing the Accused Officer stated that he has not replied to the Show Cause Notice (SCN) issued by the Government vide their Memo dt.04.06.1998. However he stated that his letter dt.01.01.2010 may be treated as the reply to the said Show Cause Notice. He requested that this reply may be read along with his initial written statement of defence dt.29.12.1988 adding that the latter statement covers all the issues raised in the Show Cause Notice, dt.04.06.1998 including the disagreement factors. There upon a copy of his written statement of defence dt.04.06.1998 was obtained from the individual since it was not available in the records of the Secretariat Department.
- 7) The explanation submitted by Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) has been carefully examined and it is found that the individual has not adduced any convincing points as to why he drastically reduced the assessments for both GST and CST by passing a second order for which he was not officially/statutorily competent. He has merely tried to throw the blame for this on the concerned Assistant stating that he maintained two files. In the result there was a loss of revenue to the Government. There is no sufficient ground in his explanation to modify the punishment imposed on him in the reference first read above.
- 8) After careful examination of the matter in detail and in view of the circumstances stated above, Government hereby decide to confirm the punishment imposed in the reference first read above, i.e., 20% cut in pension permanently against Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) for the irregularities committed by him which caused loss to the Government exchequer.
- 9) The Commissioner of Commercial Taxes shall take action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

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Sri A. Bhaktavatsala Rao, Commercial Tax Officer (Retd.) through the Commissioner of Commercial Taxes, A.P., Hyderabad.

The Commissioner of Commercial Taxes, A.P., Hyderabad.
The Government Pleader for Ser.II, A.P. High Court, Hyderabad with a request to apprise the position to the Hon'ble Court in Contempt Case No.346 of 2010 in W.P. No.224 of 2009 and see that the case may be closed.

File/SF/SCs.

// FORWARDED :: BY ORDER //

SECTION OFFICER